Unemployment Compensation Comm. Trenton N.J. Gentelmen: I am returning the enclosed form to you, as designated, because I do not believe Darltie Cooper is eligible for unemployment benifits to teh ammount that shows on the payment of my tax. With the exception of the first two weeks pay, which ammounted to \$50.00, all the money I paid to Mr Cooper was in the form of Workmans Compensation. The reason I paid the tax on a larger ammount, was because I was voluntarily carrying Cooper on my payroll after he was injured. Some time during July he applied to the Workmans Compensation bureau, and was granted an award. All money paid him since the date of his injury May 19th was allowed as compensation. I am enclosing you a letter from Mr. Hoffman of The New Jersey Unemployment Compensation Comm. received in answer to my animisy about the tax. I had thought at one time I would ask for a credit for the amnount of tax I paidvoluntarily, but I decided it might involve so much work for the small ammount involved. If it is possible to get this credit without too much trouble I would appreciate having you tell me where to apply. Cooper only received wages for work for two (2) weeks May 5th to 19th 1940, ammounting to \$50.00 Very Truly Yours Secy Newark Eagles Baseball Club.

Jan. 11 1941 55 Somerset St. Newark N.J.